

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL (L) NO.194 OF 2005

The Commissioner of Income-tax .. Appellant.
V/s.
Shri Firoz Khan .. Respondent.

INCOME TAX APPEAL (L) NO.196 OF 2005

The Commissioner of Income-tax .. Appellant.
V/s.
Shri Anand N. Hinduja .. Respondent.

INCOME TAX APPEAL (L) NO.561 OF 2005

AND
INCOME TAX APPEAL (L) NO.560 OF 2005

AND
INCOME TAX APPEAL (L) NO.559 OF 2005

The Commissioner of Income-tax,
City-II, Mumbai .. Appellant.
V/s.
M/s.Nam Enterprises .. Respondent.

INCOME TAX APPEAL (L) NO.1154 OF 2005

The Commissioner of Income-tax
14, Mumbai .. Appellant.
V/s.
M/s.Malhar Info. Services .. Respondent.

INCOME TAX APPEAL (L) NO.1344 OF 2005

AND
INCOME TAX APPEAL (L) NO.532 OF 2006

The Commissioner of Income-tax
Mumbai City - 11 .. Appellant.
V/s.
M/s.M.R. Production Pvt.Ltd. .. Respondent.

INCOME TAX APPEAL (L) NO.1385 OF 2005

AND
INCOME TAX APPEAL (L) NO.1499 OF 2005

AND
INCOME TAX APPEAL (L) NO.1500 OF 2005

The Commissioner of Income-tax

City - II, Mumbai .. Appellant.
 V/s.
 M/s.Numero Uno International .. Respondent.

INCOME TAX APPEAL (L) NO.1650 OF 2005

The Commissioner of Income-tax
 City - 11, Mumbai .. Appellant.
 V/s.
 Kiran A. Mehta .. Respondent.

INCOME TAX APPEAL (L) NO.1652 OF 2005

The Commissioner of Income-tax
 City - 11, Mumbai .. Appellant.
 V/s.
 Shri Hirachand Damji (HUF) .. Respondent.

INCOME TAX APPEAL (L) NO.1645 OF 2005

The Commissioner of Income-tax
 City - II, Mumbai .. Appellant.
 V/s.
 M/s.Kalpeshwar Films Pvt.Ltd. .. Respondent.

INCOME TAX APPEAL (L) NO.79 OF 2006

AND

INCOME TAX APPEAL (L) NO.78 OF 2006

The Commissioner of Income-tax
 11, Mumbai .. Appellant.
 V/s.
 Shro Romesh Sharma, Prop.
 Romesh Films .. Respondent.

INCOME TAX APPEAL (L) NO.192 OF 2006

The Commissioner of Income-tax
 11, Mumbai .. Appellant.
 V/s.
 M/s.Programme Asia Trading
 Co. (P) Limited .. Respondent.

INCOME TAX APPEAL (L) NO.326 OF 2006

The Commissioner of Income-tax
 11, Mumbai .. Appellant.
 V/s.
 M/s.Sunrama Exports P. Ltd. .. Respondent.

Mr.A.S. Rao for the appellant (in all matters).
 Mr.Ajay Singh for the respondents (in all matters).

CORAM : V.C. DAGA &
J.P. DEVADHAR, JJ.

DATED : 20TH JUNE, 2006.

P.C. :

Not on board.

2. By consent of the parties all these appeals are taken on board for hearing since both parties have agreed that the questions of law raised in all these appeals have been covered by the judgment of this Court in the case of Abdulgafar Nadiadwala A. Nadiadwala V/s. Assistant Commissioner of Income-tax and Others [267 ITR 488 (Bom)].

3. Both parties jointly prayed that all the appeals be disposed of in terms of the said judgment of this Court and the questions of law reproduced hereinbelow be answered accordingly.

a. The substantial question of law arising in these appeals is regarding the correct interpretation of Section 80HHC on the export of overseas exhibition / broadcasting rights of Cinematographic film?

b. Whether licenses for exhibition / broadcasting rights of Cinematographic films is export of merchandise / goods, therefore, eligible for deduction u/s.80HHC ?

4. Considering the joint prayer made by the parties to the appeals, the questions of law framed in all these appeals are answered in favour of the

assessee and against the Revenue.

5. All appeals, accordingly, stand disposed of for the reasons recorded in the aforesaid judgment of Abdulgafar Nadiadwala (cited supra). No order as to costs.

(V.C. DAGA, J.)

(J.P. DEVADHAR, J.)